



GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Karachi, the 4<sup>th</sup> January, 2023

**NOTIFICATION**  
(Sindh Sales Tax on Services)

No.SRB-3-4/ 01 /2023-----In exercise of the powers conferred by sub-section (1) of section 34 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XLI of 2011), read with section 35 thereof, the Board is pleased to direct that following further amendments shall be made in its notification No. SRB-3-4/42/2022 dated 15<sup>th</sup> November, 2022:-

02. In the aforesaid notification, for the **TABLE**, the following **TABLE**, shall be substituted –

**TABLE**

Officers of SRB	Unit	Sales Tax Jurisdiction
(1)	(2)	(3)
COMMISSIONER-I	2	Hotels, Motels and Guest Houses
		Restaurants
		Marriage Halls and Lawns
		Caterers
		Clubs and Race Clubs
		Event Management Services and Exhibition Services
		Out-door Photographers & Videographers
		Indoor sports and game center
		Vehicle parking and valet services
COMMISSIONER-II	16	Surveyors
		Actuarial services
		Technical Inspection and Certification Services, including Quality
		Control Certification Services and ISO Certifications
	17	Valuation Services, including Competency and Eligibility Testing
		Courier
	18	Travel Agents
Tour Operators		

COMMISSIONER-II

COMMISSIONER-II	23	Inter-city Transportation or Carriage of Goods by Road or through Pipeline or Conduit
		Packers & Movers
		Electric Power Transmission Services
	24	Withholding of Sindh Sales Tax
	24A	Withholding of Sindh Sales Tax of all offices and departments of Federal, Provincial and Local or District Governments
	26	Fumigation Service
		Janitorial Service
		Waste Collection, Transportation, processing and management services
		Maintenance & Cleaning Service
	27	Auctioneers
		Renting of Immovable Property Services
		Purchase or sale of Hire of Immovable Property
		Property Dealers
		Renting of machinery, equipment and other tangible good
	29	Auto-workshops and Authorized Service Stations
		Workshop for Machinery
		Workshop for Electric or Electronic Equipment or Appliances, etc., including Computer Hardware
		Car or Automobile Washing or Similar Service Stations
		Car or Automobile Dealers
		Services provided or rendered by cab aggregator and services provided and rendered by the owners or drivers of the motor vehicles using the cab aggregator services
	32	Terminal Operators and Port Operators
		Dredging and desilting service
	COMMISSIONER-III	5
Shipping Agents		
Freight Forwarding Agents		
6		Ship Chandlers
		Stevedores
7		Custom Agents
8		Public Bonded Warehouse
		Warehouse Depots for Storage or Cold storage

COMMISSIONER-III

	13	Beauty Parlours, Beauty Clinics, Sliming Clinics or Centres and Others
		Healthcare, Gyms, Physical Fitness Centers, Body Massage Center
		Cosmetic and Plastic Surgery and Transplantations
		Fashion Designers
		Laundries and Dry Cleaners
	14	Labour and Manpower Supply Services
		Recruiting Agents
	15	Security Agencies
	19	Advertisement on TV
		Advertisement on Radio
		Advertisement on Bill boards, signboards or Digital Boards
		Advertisement on Poles
		Advertising Agencies
		Public Relation Services
	20	Advertisement on Cable TV & CCTV
		Cable TV Operators
		Other Advertisements, including those on Web, Internet, etc.
	21	Franchise Services
		Intellectual Property Services
	22	Market Research Agency
		Sponsorship Services
		Programme Producer and Production Houses
	25	Technical Testing and Analysis Service
		Training services
		Services provided or rendered by Laboratories, other than the services relating to pathological, radiological or diagnostic test of patients
	28	Legal Practitioners and Consultants and Accounting & Auditors
		Management Consultants
		Corporate Law Consultants
Other consultants, including tax consultants, Human Resource and Personal Development Consultants		
28A	Software IR based system Development Consultants	
28B	Technical, Scientific and Engineering Consultants	

COMMISSIONER-III	30	Commission Agents
	30A	Toll Manufacturing or Processing
		Indenters ' Services
	31	Airport Services
		Airport Operators
		Chartered Flights Services
COMMISSIONER-IV	1	Telecommunication
	4	Business Support Services
		Supply Chain Management or Distribution (including delivery) Services
		Call Centers
		Visa Processing Services including Advisory and Consultancy Services for Migration or Visa Application Filing Services
	3	Construction Services
		Ready Mix Concrete Service
		Services of mining of minerals and allied and ancillary services in relation thereto
		Site preparation and clearance, excavation, earth moving and demolition
		Architects or Town Planners
		Interior Decorators
	3A	Contractual Execution
		Contractor of Building
		Erection, Commissioning and Installation Service
		Property Developers or Promoters
	9	Banks
		Debt Collection Services and other Debt Recovery Services provided or rendered by debt collection agencies or recovery agencies or other
	10	Insurance & Re-insurance
		Insurance agents
	11	Non-banking Financial Institutions and Companies
		Investment Banks
		Investment Advisory
Fund and Assets Management		
Foreign Exchange Dealer, Exchange Company, Money Changer and Money Exchanger		

<b>COMMISSIONER-IV</b>	11	Commission and Brokerage on Foreign Exchange Dealings
		Issuance, Processing and Operation of Credit and Debit Cards
		ATM Operations, Maintenance and Management Services
	12	Stockbrokers, Futures Brokers and Commodity Brokers
		Leasing
		Modaraba and Musharika.
		Share Transfer Agents
		Services provided or rendered by a Registrar to an Issue
Underwriters		
Credit Rating Agency		
<b>COMMISSIONER (SUKKUR)</b>	33	<ul style="list-style-type: none"> <li>i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Sukkur</li> <li>ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.</li> </ul>
<b>COMMISSIONER (LARKANA)</b>	33A	<ul style="list-style-type: none"> <li>i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Larkana</li> <li>ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.</li> </ul>
<b>COMMISSIONER (HYDERABAD)</b>	34	<ul style="list-style-type: none"> <li>i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Hyderabad</li> <li>ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.</li> </ul>
	34A	<ul style="list-style-type: none"> <li>i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Mirpurkhas</li> <li>ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.</li> </ul>
	34B	<ul style="list-style-type: none"> <li>i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Shaheed Benazirabad</li> <li>ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.</li> </ul>

<b>COMMISSIONER (APPEALS-I)</b>	35	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011, in relation to the orders passed or decisions made by the officers of the SRB in the matters and jurisdiction of the Unit-1, 14, 15, 19, 20, 22, 28, 28A, 28B, 31, Hyderabad Region Unit-34, 34A and 34B.
<b>COMMISSIONER (APPEALS-II)</b>	35A	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011, in relation to the orders passed or decisions made by the officers of the SRB in the matters and jurisdiction of the Unit-2, 4, 9, 10, 11, 12, 13, 16, 24, 24A, 25, 26, 27, 32 and Sukkur Region Unit-33 and 33A.
<b>COMMISSIONER (APPEALS-III)</b>	35B	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011, in relation to the orders passed or decisions made by the officers of the SRB in the matters and jurisdiction of the Unit-3, 3A, 5, 6, 7, 8, 17, 18, 21, 23, 29, 30, 30A and 37.
<b>COMMISSIONER (AUDIT)</b>	36	Audit functions under the Sindh Sales Tax on services Act, 2011, and the rules made thereunder. Matters relating to Revenue Receipt Audit, DAC and PAC and jurisdiction of the operation units mentioned under this notification, Revenue reconciliation work and other such matters as may be assigned by the Chairman.
<b>COMMISSIONER (V)</b>	37	All matters related to the SWWF & SWPPF and other such matters as may be assigned by the Chairman

03. This notification shall take effect on and from the 4<sup>th</sup> January, 2023.

  
**(MONA MEHFOOZ)**  
 Secretary  
 Sindh Revenue Board

[File No. SRB-3-4/01 /2023]